

		FOR OFF USE					

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2005
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2005)

IMPORTANT NOTICE
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: <u>0031906</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER	
Facility Name: <u>GENESIS HOUSE</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>07/01/04</u> to <u>06/30/05</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.	
Address: <u>350 Sycamore Road</u> <u>Genoa</u> <u>60135</u> Number City Zip Code		Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.	
County: <u>DeKalb</u>		Officer or Administrator of Provider	(Signed) _____ (Date) _____ (Type or Print Name) _____
Telephone Number: <u>815-784-5146</u> Fax # <u>815-784-2594</u>			(Title) _____
IDPA ID Number: <u>363480754002</u>		Paid Preparer	(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____
Date of Initial License for Current Owners: <u>12/08/1986</u>			(Print Name and Title) _____
Type of Ownership:		(Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLI</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u>	
<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____		(Telephone) <u>(312) 384-6000</u> Fax # <u>(312) 634-5518</u>	
<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> "Sub-S" Corp. <input type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____		MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630	
GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____			
In the event there are further questions about this report, please contact: Name: <u>Christine A. Hanover</u> Telephone Number: <u>(312) 384-6000</u> Please send copies of desk review and audit adjustments to address on this page			

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 2

Facility Name & ID Number GENESIS HOUSE# 0031906 Report Period Beginning: 07/01/04 Ending: 06/30/05

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4	<u>60</u>	Intermediate/DD	<u>60</u>	<u>21,900</u>	4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>60</u>	TOTALS	<u>60</u>	<u>21,900</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD	<u>21,377</u>			<u>21,377</u>	11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>21,377</u>			<u>21,377</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 97.61%

D. How many bed-hold days during this year were paid by the Department?

355 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☒ NO ☐Non-allowable costs have been
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐ NO ☒

I. On what date did you start providing long term care at this location

Date started 12/07/86

J. Was the facility purchased or leased after January 1, 1978?

YES ☒ Date 12/07/86 NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☐ NO ☒ If YES, enter numberof beds certified and days of care provided N/AMedicare Intermediary N/A

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED
CASH* ☐ CASH* ☐Is your fiscal year identical to your tax year YES ☐ NO ☒Tax Year: 12/31/05 Fiscal Year: 06/30/05

* All facilities other than governmental must report on the accrual basis

SEE ACCOUNTANTS' COMPILATION REPORT

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	111,984	22,040	6,720	140,744		140,744		140,744		1
2	Food Purchase		114,829		114,829		114,829	(14,312)	100,517		2
3	Housekeeping	67,015	9,015		76,030		76,030		76,030		3
4	Laundry	37,829	9,541		47,370		47,370		47,370		4
5	Heat and Other Utilities			53,986	53,986		53,986		53,986		5
6	Maintenance	44,182	14,329	40,182	98,693		98,693	785	99,478		6
7	Other (specify):*										7
8	TOTAL General Services	261,010	169,754	100,888	531,652		531,652	(13,527)	518,125		8
	B. Health Care and Programs										
9	Medical Director			24,000	24,000		24,000		24,000		9
10	Nursing and Medical Records	758,881	22,136	59,174	840,191		840,191		840,191		10
10a	Therapy			4,871	4,871		4,871		4,871		10a
11	Activities	50,394	3,845	2,676	56,915		56,915		56,915		11
12	Social Services	2,272		2,109	4,381		4,381		4,381		12
13	CNA Training	44,482	939		45,421		45,421		45,421		13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	856,029	26,920	92,830	975,779		975,779		975,779		16
	C. General Administration										
17	Administrative	345,803			345,803		345,803		345,803		17
18	Directors Fees										18
19	Professional Services			45,792	45,792		45,792	(120)	45,672		19
20	Dues, Fees, Subscriptions & Promotion			4,356	4,356		4,356	1,322	5,678		20
21	Clerical & General Office Expense	59,230	2,578	17,604	79,412		79,412	(1,387)	78,025		21
22	Employee Benefits & Payroll Taxes			193,698	193,698		193,698	14,312	208,010		22
23	Inservice Training & Education			3,168	3,168		3,168		3,168		23
24	Travel and Seminars			6,408	6,408		6,408		6,408		24
25	Other Admin. Staff Transportation			13,001	13,001		13,001		13,001		25
26	Insurance-Prop.Liab.Malpractice			39,214	39,214		39,214		39,214		26
27	Other (specify):*										27
28	TOTAL General Administration	405,033	2,578	323,241	730,852		730,852	14,127	744,979		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,522,072	199,252	516,959	2,238,283		2,238,283	600	2,238,883		29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000. SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number GENESIS HOUSE

#0031906

Report Period Beginning:

07/01/04

Ending:

06/30/05

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			38,113	38,113		38,113	14,755	52,868			30
31	Amortization of Pre-Op. & Org											31
32	Interest			58,625	58,625		58,625	(28,139)	30,486			32
33	Real Estate Taxes							19,560	19,560			33
34	Rent-Facility & Grounds			240,000	240,000		240,000	(240,000)				34
35	Rent-Equipment & Vehicle			41,660	41,660		41,660		41,660			35
36	Other (specify): ³											36
37	TOTAL Ownership			378,398	378,398		378,398	(233,824)	144,574			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Center:			3,485	3,485		3,485		3,485			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			173,340	173,340		173,340		173,340			42
43	Other (specify): ³ Nonallowable Costs			937,408	937,408		937,408	(937,408)				43
44	TOTAL Special Cost Centers			1,114,233	1,114,233		1,114,233	(937,408)	176,825			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	1,522,072	199,252	2,009,590	3,730,914		3,730,914	(1,170,632)	2,560,282			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

**See Schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

VI. ADJUSTMENT DETAIL A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Program				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Room				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	2,155	30		9
10	Interest and Other Investment Income	(40,319)	32		10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(542)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transaction				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(324)	20		17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(100)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individual				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotion				25
26	Income Taxes and Illinois Personal Property Replacement Tax	(4,997)	43		26
27	CNA Training for Non-Employee				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Schedule 5a	(931,854)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (975,981)		\$	30

OHF USE ONLY							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below. (See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule	\$		31
32	Donated Goods-Attach Schedule			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(194,651)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (194,651)		36
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (1,170,632)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport		x	\$		38
39						39
40	Gift and Coffee Shop		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

GENESIS HOUSE**Provider #: 0031906****07/01/04 to 06/30/05****Schedule 5A**

VI. Adjustment Detail

Line 29 - Other

<u>Non-allowable expenses</u>	<u>Amount</u>	<u>Reference</u>
Day Training	(925,559)	43
Vending Machines	(5,502)	43
Deferred Maintenance	785	6
Non-allowable Professional Fees	(870)	19
Out-of-period Expenses	(708)	43
 Total	 <u>(931,854)</u>	

SEE ACCOUNTANTS' COMPILATION REPORT

GENESIS HOUSE

ID# 0031906

Report Period Beginning: 07/01/04

Ending: 06/30/05

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
1	Misc. - Part A	\$	1
2	Labs - Part A		2
3	X-Rays - Part A		3
4	Vending Machine Expense		4
5	Disallowed Non-Care Related Real Estate Tax		5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	Total	0	49

Summary A

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

[illegible]

Summary B

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

[illegible]

Facility Name & ID Number GENESIS HOUSE

0031906

Report Period Beginning: 07/01/04 Ending: 06/30/05

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Catherine Bachand	100			Ma Retraite LLC	Genoa	Real Estate Holding
				Avancer LLC	Genoa	CILA Operations
				Ma Maison LLC	Genoa	CILA Real Estate
				Bonheur Senior	Genoa	SLF Real Estate
				Options LLC		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	19	Professional fees	\$	Ma Retraite LLC	100.00%	\$ 750	\$ 750	1
2	V	20	Dues, fees, subscriptions		Ma Retraite LLC	100.00%	250	250	2
3	V	21	Office supplies		Ma Retraite LLC	100.00%	9	9	3
4	V	30	Depreciation		Ma Retraite LLC	100.00%	12,600	12,600	4
5	V	32	Interest		Ma Retraite LLC	100.00%	12,180	12,180	5
6	V	33	Real estate taxes		Ma Retraite LLC	100.00%	19,560	19,560	6
7	V	34	Rent - facility and grounds		Ma Retraite LLC	100.00%	(240,000)	(240,000)	7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$			\$ (194,651)	\$ * (194,651)	14

* Total must agree with the amount recorded on line 34 of Schedule VI

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number GENESIS HOUSE # 0031906 Report Period Beginning: 07/01/04 Ending: 06/30/05

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Catherine Bachand	Administrator	Administration	100.00	98,004	36	75.00	Salary	\$ 294,011	L17, C1	1
2											2
3											3
4											4
5	Note: The \$ 98,004 was received from the Day Training Program that is run by Genesis Enterprises. The amount										5
6	adjusted out on line 43.										6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 294,011		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME,
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number GENESIS HOUSE # 0031906 Report Period Beginning: 07/01/04 Ending: 06/30/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☒

Name of Related Organization _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number (_____) _____
 Fax Number (_____) _____

B. Show the allocation of costs below. If necessary, please attach worksheets

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$			1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9	N/A								9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Advance Leasing Corp		x	Heating and cooling system	\$803.00	9/99	\$ 33,301	\$	9/04	0.1573	\$ 62	1	
2	ABB Business Finance		x	Telephone system	\$394.00	12/01	16,957	6,369	12/06	0.1396	1,164	2	
3	Great America Leasing		x	Time clock	\$339.00	3/02	9,217		3/05	0.1902	183	3	
4	Alliance Laundry		x	Washing machines	\$385.00	9/03	18,764	12,786	9/08	0.0850	1,244	4	
5	See Schedule 9A				\$5,182.00		529,922	279,398			27,341	5	
	Working Capital												
6	Resource Bank		x	Working capital	N/A	4/02	Various	279,301		0.1140	46,550	6	
7	Resource Bank		x	Line of credit	N/A	10/03	53,580	4,000	10/06	0.0632	1,250	7	
8												8	
9	TOTAL Facility Related				\$7,103.00		\$ 661,741	\$ 581,854			\$ 77,794	9	
	B. Non-Facility Related*												
10	Interest income offset										(47,308)	10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (47,308)	14	
15	TOTALS (line 9+line14)						\$ 661,741	\$ 581,854			\$ 30,486	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

GENESIS HOUSE
Provider # 0031906
6/30/05

Schedule 9 A

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

1		2		3		4		5		6		7		8		9		10		
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense									
		YES	NO				Original	Balance												
	A. Directly Facility Related																			
	Long-Term																			
1	Dell Financial		x	Computers	\$433.00	8/04	\$ 8,300	\$ 5,289	8/06	0.2270	\$ 1,322	1								
2	Dell Financial		x	Computers	\$141.00	3/05	2,628	2,368	3/07	0.2574	164	2								
3	Office Equipment Leasing		x	Copier	\$279.00	9/04	7,707	6,149	9/07	0.1800	949	3								
4	Office Equipment Leasing		x	Copier	\$279.00	11/04	7,707	6,513	11/07	0.1800	757	4								
5	Resource Bank		x	Mortgage	\$4,050.00	2/02	450,000	219,411	3/12	Prime	17,919	5								
6	Ma Retraite	x		Roof	N/A	10/03	53,580	39,668	10/08	0.1400	6,230									
	Working Capital																			
6												6								
7												7								
8												8								
9	TOTAL Facility Related				\$5,182.00		\$ 529,922	\$ 279,398				\$ 27,341	9							
	B. Non-Facility Related*																			
10												10								
11												11								
12												12								
13												13								
14	TOTAL Non-Facility Related						\$ 0	\$ 0				\$ 0	14							
15	TOTALS (line 9+line14)						\$ 529,922	\$ 279,398				\$ 27,341	15							

See Accountants' Compliance Report

Facility Name & ID Number **GENESIS HOUSE**# **0031906** Report Period Beginning: **07/01/04** Ending: **06/30/05****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

1. Real Estate Tax accrual used on 2004 report.		Important , please see the next worksheet, "RE_Tax". The real estate tax statement and l must accompany the cost report	\$	19,299	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		2004	\$	19,329	2
3. Under or (over) accrual (line 2 minus line 1).			\$	30	3
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	19,530	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru			\$	19,560	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2000	17,406	8	FOR OHF USE ONLY	
	2001	18,708	9	13	FROM R. E. TAX STATEMENT FOR 2004 \$ 13
	2002	19,211	10	14	PLUS APPEAL COST FROM LINE 5 \$ 14
	2003	19,199	11	15	LESS REFUND FROM LINE 6 \$ 15
	2004	19,460	12	16	AMOUNT TO USE FOR RATE CALCULATION\$ 16
2nd installment of 2004 - 9,730	Real estate taxes paid include:				
1/2 of 2005 taxes 9,800	2004 taxes paid 9 730				
	2003 taxes paid 9,599				
2005 accrual 19,530	Total 19,329				

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME GENESIS HOUSE COUNTY DeKalb

FACILITY IDPH LICENSE NUMBER 0031906

CONTACT PERSON REGARDING THIS REPORT Catherine Bachand

TELEPHONE 815-784-5146 FAX #: 815-734-7131

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax Applicable to Nursing Home</u>
1. 03-29-152-010	350 Sycamore Road, Genoa, IL	\$ 19,460.60	\$ 19,460.60
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ 19,460.60	\$ 19,460.60

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home.
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number GENESIS HOUSE

0031906 Report Period Beginning:

07/01/04 Ending:

06/30/05

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 19,500 B. General Construction Type: Exterior Brick Frame Wood Number of Stories 1C. Does the Operating Entity? ☐ (a) Own the Facility ☒ (b) Rent from a Related Organization ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions)

D. Does the Operating Entity? ☐ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization ☒ (c) Rent equipment from Completely Unrelated Organization

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

N/AF. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO
If so, please complete the following:1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized N/A
3. Current Period Amortization: N/A 4. Dates Incurred: N/A

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Resident Care</u>	<u>92,000</u>	<u>2002</u>	<u>\$ 122,310</u>	<u>1</u>
2					<u>2</u>
3	TOTALS			\$ 122,310	3

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	60	2002	1972	\$ 440,888		35	\$ 12,600	\$ 12,600	\$ 39,899
5									
6									
7									
8									
Improvement Type**									
9	Leasehold Improvements		1988	572		15			572
10	Roof		1992	34,891		15	2,326	2,326	31,401
11	Plumbing		1991	1,594		5			1,594
12	Office furniture partitions		1992	4,192		15	280	280	3,500
13	Office furniture partitions		1993	1,302		15	87	87	1,088
14	Landscaping		1993	13,295		15	886	886	11,075
15	Tile		1993	5,177		15	345	345	4,313
16	Drywall		1993	2,500		15	167	167	2,087
17	Building repair		1994	1,485		30	49	49	516
18	Alarm system		1994	5,391		30	180	180	1,890
19	Road paving		1994	36,015		30	1,201	1,201	12,610
20	Window and door replacement		1994	27,934		30	931	931	9,776
21	Parking lot repair		1994	796		30	27	27	283
22	Heating and air conditioning		1994	15,850		30	528	528	5,543
23	Parking lot, sidewalk repair		1995	64,241		30	2,141	2,141	20,340
24	Plumbing, heating, electrical, carpeting		1996	12,760		30	425	425	3,613
25	Building repair - new windows		1997	9,930	993	25	397	(596)	2,978
26	Building repairs to kitchen		1998	4,137	410	25	165	(245)	1,238
27	Bathroom repairs		1998	11,990		25	480	480	3,120
28	Windows		1999	34,053	905	15	2,271	1,366	12,490
29	Shower doors		1999	690	69	10	69		380
30	HVAC units		1999	77,202	5,610	15	5,147	(463)	28,308
31	Sealcoating		2002	2,108	210	15	140	(70)	490
32	Roof		2003	53,580	5,358	15	3,572	(1,786)	5,358
33	Motor and tile		2005	1,300		15	43	43	43
34	Non-facility depreciation				5,000			(5,000)	
35									
36									

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 863,873	\$ 18,555		\$ 34,457	\$ 15,902	\$ 204,505	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component/ Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 160,435	\$ 16,924	\$ 15,777	\$ (1,147)		\$ 114,285	71
72	Current Year Purchases	26,343	2,634	2,634			2,634	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 186,778	\$ 19,558	\$ 18,411	\$ (1,147)		\$ 116,919	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Resident Care	1985 Ford Van	1987	\$ 13,039	\$	\$	\$		\$ 13,039	76
77	Administrative	1995 Ford Escort	1995	14,431					14,431	77
78										78
79										79
80	TOTALS			\$ 27,470	\$	\$	\$		\$ 27,470	80

E. Summary of Care-Related Asset

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 1,200,431	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 38,113	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 52,868	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 14,755	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 348,894	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progres

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column f

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
 2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
 If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34. N/A
 This amount was calculated by dividing the total amount to be amortized N/A
 by the length of the lease N/A.

9. Option to Buy: ☐ YES ☐ NO Terms: N/A *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO
 16. Rental Amount for movable equipment: \$ 10,734 Description: Copier - \$2,862, Postage Meter - \$ 1,760, Server - \$ 1,200. Medical equipment - \$ 4,912
 (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Resident Care	Vans	\$ 1552	\$ 18,626	17
18	Administrative	2004 Lexus	1025	12,300	18
19					19
20					20
21	TOTAL		\$	\$ 30,926	21

10. Effective dates of current rental agreement:
 Beginning _____
 Ending _____

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	<u>/2006</u>	\$ _____
13.	<u>/2007</u>	\$ _____
14.	<u>/2008</u>	\$ _____

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	2. CLASSROOM PORTION:	3. CLINICAL PORTION:
		IN-HOUSE PROGRAM <input checked="" type="checkbox"/>	IN-HOUSE PROGRAM <input checked="" type="checkbox"/>
		IN OTHER FACILITY <input type="checkbox"/>	IN OTHER FACILITY <input type="checkbox"/>
		COMMUNITY COLLEGE <input type="checkbox"/>	HOURS PER CNA <u>80</u>
		HOURS PER CNA <u>40</u>	

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies		939		939
3	Classroom Wages (a)		23,120		23,120
4	Clinical Wages (b)		12,624		12,624
5	In-House Trainer Wage (c)		8,738		8,738
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$ 45,421	\$	\$ 45,421
10	SUM OF line 9, col. 1 and 2 (e)	\$	45,421		

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities:

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	36
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	36

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefit.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefit.
(c) For in-house training programs only. Do not include fringe benefit.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	\$		\$	\$		\$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs							4
5	Physician Care	L39, C3	visits		35	2,100		35	2,100	5
6	Dental Care	L39, C3	visits		23	1,385		23	1,385	6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescripts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			\$	58	\$ 3,485	\$	58	\$ 3,485	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

GENESIS HOUSE

Provider #: 0031906

07/01/04 to 06/30/05

Schedule 16A

XIV. Special Services

Line 13 Other (specify):

<u>Service</u>	<u>Line Reference</u>	<u>Outside Practioner Units</u>	<u>Cost</u>	<u>Supplies</u>
----------------	---------------------------	-------------------------------------	-------------	-----------------

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 171,225	\$ 235,304	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 10,000)	583,882	583,882	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	33,513	33,513	6
7	Other Prepaid Expenses	175	175	7
8	Accounts Receivable (owners or related parties)	248,420	294,622	8
9	Other(specify): Due from shareholder	602,202	602,202	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,639,417	\$ 1,749,698	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		122,310	13
14	Buildings, at Historical Cost		440,888	14
15	Leasehold Improvements, at Historical Cost	204,388	422,985	15
16	Equipment, at Historical Cost	193,007	214,248	16
17	Accumulated Depreciation (book methods)	(239,842)	(348,894)	17
18	Deferred Charges		1,179	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify: Deposits)	8,302	8,302	22
23	Other(specify):			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 165,855	\$ 861,018	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,805,272	\$ 2,610,716	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 33,675	\$ 33,674	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	337,198	341,198	29
30	Accrued Salaries Payable	87,794	87,794	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	16,364	19,530	32
33	Accrued Interest Payable		1,541	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 475,031	\$ 483,737	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	21,245	21,245	39
40	Mortgage Payable		219,411	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 21,245	\$ 240,656	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 496,276	\$ 724,393	46
47	TOTAL EQUITY (page 18, line 24)	\$ 1,308,996	\$ 1,886,323	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,805,272	\$ 2,610,716	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,247,006	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,247,006	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	311,990	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(250,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 61,990	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,308,996	24 *

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 19

Facility Name & ID Number GENESIS HOUSE

0031906

Report Period Beginning: 07/01/04

Ending: 06/30/05

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached

Note: This schedule should show gross revenue and expenses. Do not net revenue against expenses

1			
	Revenue	Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 3,851,729	1
2	Discounts and Allowances for all Levels		2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,851,729	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursement	48,034	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patient		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	1,032	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 49,066	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income**	40,319	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 40,319	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Schedule 19a</u>	101,790	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 101,790	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 4,042,904	30

2			
	Expenses	Amount	
A. Operating Expenses			
31	General Services	531,652	31
32	Health Care	975,779	32
33	General Administration	730,852	33
B. Capital Expense			
34	Ownership	378,398	34
C. Ancillary Expense			
35	Special Cost Centers	940,893	35
36	Provider Participation Fee	173,340	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 3,730,914	40
41	Income before Income Taxes (line 30 minus line 40)**	311,990	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 311,990	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation. Federal income tax return is filed using the cash basis on a calendar year

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Genesis Enterprises, Inc.
PROVIDER # 0031906
07/01/04 to 06/30/05

Schedule 19A

XVII. INCOME STATEMENT

Revenue

E. Other Revenue (specify):	Amount
Management Fee Income	93,600
Vending Machine Income	8,190
Total Line 28 - Other Revenue (specify):	101,790

See Accountants' Compilation Report

Facility Name & ID Number GENESIS HOUSE

0031906

Report Period Beginning: 07/01/04

Ending:

06/30/05

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,756	1,900	\$ 49,557	\$ 26.08	1
2	Assistant Director of Nursing					2
3	Registered Nurses	1,544	1,544	28,440	18.42	3
4	Licensed Practical Nurses	4,063	4,143	68,746	16.59	4
5	CNAs & Orderlies					5
6	CNA Trainees	4,205	4,205	44,482	10.58	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	761	813	11,734	14.43	9
10	Activity Assistants	3,844	4,200	38,660	9.20	10
11	Social Service Worker	148	157	2,272	14.47	11
12	Dietician	1,461	1,661	24,610	14.82	12
13	Food Service Supervisor					13
14	Head Cook	5,899	6,099	47,468	7.78	14
15	Cook Helpers/Assistants	5,935	5,935	39,906	6.72	15
16	Dishwashers					16
17	Maintenance Worker	4,035	4,269	44,182	10.35	17
18	Housekeepers	9,859	9,864	67,015	6.79	18
19	Laundry	4,875	4,992	37,829	7.58	19
20	Administrator	3,352	3,437	345,803	100.61	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	3,763	3,857	59,230	15.36	24
25	Vocational Instruction					25
26	Academic Instruction	1,140	1,234	17,509	14.19	26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	3,231	3,509	51,320	14.63	28
29	Resident Services Coordinator	1,959	2,086	32,205	15.44	29
30	Habilitation Aides (DD Homes)	54,339	54,843	481,128	8.77	30
31	Medical Records	1,869	2,086	29,976	14.37	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	118,038	120,834	\$ 1,522,072 *	\$ 12.60	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	144	\$ 6,720	L1, C3	35
36	Medical Director	Monthly	24,000	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant	188	6,563	L10, C3	38
39	Pharmacist Consultant	Monthly	1,800	L10, C3	39
40	Physical Therapy Consultant	87	3,926	L10A, C3	40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	16	945	L10A, C3	43
44	Activity Consultant	43	2,676	L11, C3	44
45	Social Service Consultant	34	2,109	L12, C3	45
46	Other(specify)				46
47	Psychological Consultant	93	5,708	L10, C3	47
48	Psychiatric Consultant	14	3,168	L10, C3	48
49	TOTAL (lines 35 - 48)	619	\$ 57,615		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses	1,234	41,935	L10, C3	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	1,234	\$ 41,935		53

SEE ACCOUNTANTS' COMPILATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salarie				D. Employee Benefits and Payroll Taxes		F. Dues, Fees, Subscriptions and Promotions	
Name	Function	Ownership %	Amount	Description	Amount	Description	Amount
Catherine A. Bachand	Administrator	100	\$ 294,011	Workers' Compensation Insurance	\$ 39,024	IDPH License Fee	\$
Desiree Henderson-Sawyer	Administrator	n/a	51,792	Unemployment Compensation Insurance	27,965	Advertising: Employee Recruitment	2,273
				FICA Taxes	101,561	Health Care Worker Background Check	
				Employee Health Insurance	16,222	(Indicate # of checks performed 177)	1,396
				Employee Meals	14,312	Licenses and permits	225
				Illinois Municipal Retirement Fund (IMRF)*		Dues and subscriptions	1,784
				Other Employee Benefits	8,926		
		</					

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

****See instructions.**

GENESIS HOUSE**Provider #: 0031906****07/01/04 to 06/30/05****Schedule 21A****XIX. SUPPORT SCHEDULE****C. Professional Services**

Total (agree to Schedule V, line 19, column 3) 45,792

Plus:	Shefsky & Froelick Ltd from related party	Legal	150
	American Express Tax & Business from related party	Accounting	600

Less: Shefsky & Froelick Ltd - non-allowable (870)

Total (agree to Schedule V, line 19, column 8)	<u>45,672</u>
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SEE ACCOUNTANTS' COMPILATION REPORT

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
 (See instructions.)

1		2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1	Roof repairs	12/03	\$ 1,849	3	\$	\$	\$ 308	\$ 616	\$ 616	\$ 308	\$	\$	\$
2	Roof repairs	2/04	508	3			85	169	169	86			
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 2,357		\$	\$	\$ 393	\$ 785	\$ 785	\$ 394	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number GENESIS HOUSE

0031906

Report Period Beginning:

07/01/04

Ending:

06/30/05

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union No
- (2) Are there any dues to nursing home associations included on the cost report No
If YES, give association name and amount N/A
- (3) Did the nursing home make political contributions or payments to a political organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases yes
What was the average life used for new equipment added during this period 5.0
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 544 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease N/A
- (9) Are you presently operating under a sublease agreement YES x NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO x If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 173,340
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule for an individual employee? No If YES, attach an explanation of the allocation

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? yes
- (14) Is a portion of the building used for any function other than long term care services if the patient census listed on page 2, Section B No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these function
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 14,312 Has any meal income been offset against related costs? No Indicate the amount \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel No
If YES, attach a complete explanation
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 0.00 %
d. Have vehicle usage logs been maintained Adequate records have been maintained.
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? Yes
Indicate the amount of income earned from providing such transportation during this reporting period. \$ 0
- (17) Has an audit been performed by an independent certified public accounting firm No
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fee

RECONCILIATION REPORT

03:38 PM 3/20/2006

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB- SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB- SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-1,170,632	equal to	-1,170,632	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	30,486	equal to	30,486	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	19,560	equal to	19,560	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	52,868	equal to	52,868	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	41,660	equal to	41,660	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	45,421	equal to	45,421	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages		equal to		0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	4,871	equal to	4,871	0	O.K.	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies		equal to	0	#VALUE!	#VALUE!	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	531,652	equal to	531,652	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	975,779	equal to	975,779	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Admininstation	730,852	equal to	730,852	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	378,398	equal to	378,398	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	940,893	equal to	940,893	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	173,340	equal to	173,340	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	758,881	equal to	758,881	0	O.K.	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	44,482	< or = to	44,482	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	50,394	equal to	50,394	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	2,272	equal to	2,272	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	111,984	equal to	111,984	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	44,182	equal to	44,182	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	67,015	equal to	67,015	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	37,829	equal to	37,829	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	345,803	equal to	345,803	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	59,230	equal to	59,230	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	1,522,072	equal to	1,522,072	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	6,720	< or = to	6,720	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	24,000	< or = to	24,000	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	50,298	< or = to	59,174	-8,876	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	2,676	< or = to	2,676	0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	2,109	< or = to	2,109	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	345,803	equal to	345,803	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other		equal to		0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	45,792	equal to	45,792	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	208,010	equal to	208,010	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	5,678	equal to	5,678	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	6,408	equal to	6,408	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	173,340	equal to	173,340	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	14,312	< or = to	14,312	0	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	14,312	equal to	14,312	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	44,482	equal to	44,482	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	N/A	equal to	0	#VALUE!	#VALUE!	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	-194,651	equal to	-194,651	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	581,854	equal to	581,854	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	19,530	equal to	19,530	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	122,310	equal to	122,310	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	863,873	equal to	863,873	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	214,248	equal to	214,248	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	348,894	equal to	348,894	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	1,308,996	equal to	1,308,996	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	311,990	equal to	311,990	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	1,179	equal to	1,179	0	O.K.	Pg22 F31-J31..l	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	1,805,272	equal to	1,805,272	0	O.K.	Pg17 H41		25	1	Pg17 S41	N/A	48	1

GENESIS HOUSE
IDPA Comparative Data - Per Resident Day Cost
Year Ending 06/30/05

Enter your HSA # in next column
Census (Pulls from Page 2)

1
21,377

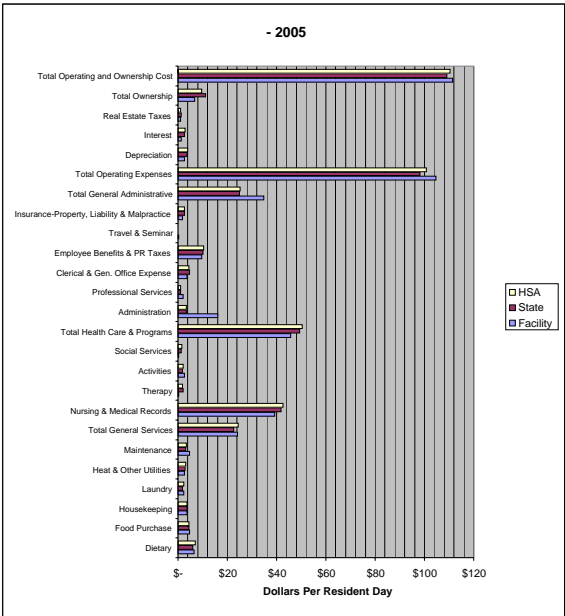
Cost Report Line	Description	Your Facility	State	Average Median Cost Per Day HSA
1	Dietary	6.58	6.10	7.02
2	Food Purchase	4.70	4.31	4.47
3	Housekeeping	3.56	3.70	3.59
4	Laundry	2.22	1.85	2.23
5	Heat & Other Utilities	2.53	2.95	3.17
6	Maintenance	4.65	3.01	3.26
8	Total General Services	24.24	22.58	24.49
10	Nursing & Medical Records	39.30	41.83	42.52
10A	Therapy	0.23	2.10	1.86
11	Activities	2.66	1.91	2.18
12	Social Services	0.20	1.42	1.45
16	Total Health Care & Programs	45.65	49.48	50.39
17	Administration	16.18	3.36	3.33
19	Professional Services	2.14	0.99	1.09
21	Clerical & Gen. Office Expense	3.65	4.79	4.32
22	Employee Benefits & PR Taxes	9.73	10.09	10.42
24	Travel & Seminar	0.30	0.08	0.10
26	Insurance-Property, Liability & Malpractice	1.83	2.58	2.47
28	Total General Administrative	34.85	24.94	25.31
29	Total Operating Expenses	104.73	98.06	100.77
30	Depreciation	2.47	3.70	3.82
32	Interest	1.43	2.54	2.81
33	Real Estate Taxes	0.92	1.38	0.92
37	Total Operating and Ownership Cost	111.50	111.11	110.50

Notes:
Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.
The Average Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2003 Cost Reports
2003 (Run June 1, 2004)

UN-INFLATED

Cost Report Line	Description	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	10th %	90th %
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73	17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	3.76	23.58
	TOTAL OPERATING & OWNERSHIP CC	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	73.16	166.14



IDPA Comparative Data - Per Resident Day Cost
Year Ending

Enter your HSA # in next column
Census (Pulls from Page 2)

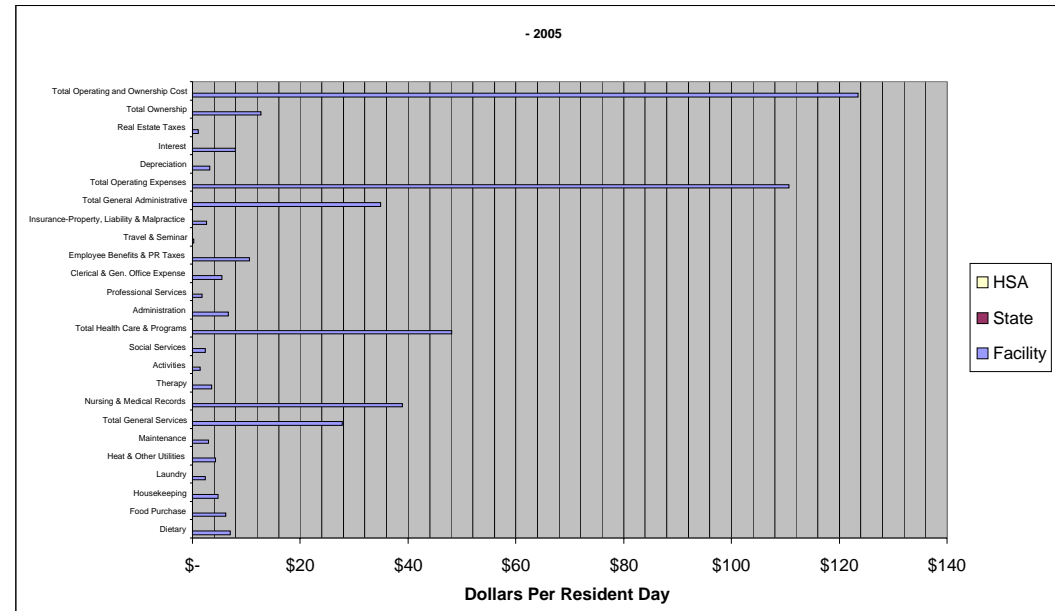
1
21,377

Cost Report Line	Description	2005	2004 Median		2004	2004 Median		2003	2003 Median		2002	2002 Median	
		Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA
1	Dietary	7.06	-	-	#DIV/0!	-	-	#DIV/0!	6.01	7.28	#DIV/0!	6.01	7.28
2	Food Purchase	6.21	-	-	#DIV/0!	-	-	#DIV/0!	4.27	4.52	#DIV/0!	4.27	4.52
3	Housekeeping	4.74	-	-	#DIV/0!	-	-	#DIV/0!	3.65	3.84	#DIV/0!	3.65	3.84
4	Laundry	2.40	-	-	#DIV/0!	-	-	#DIV/0!	1.90	2.15	#DIV/0!	1.90	2.15
5	Heat & Other Utilities	4.25	-	-	#DIV/0!	-	-	#DIV/0!	2.71	2.84	#DIV/0!	2.71	2.84
6	Maintenance	3.02	-	-	#DIV/0!	-	-	#DIV/0!	2.99	3.41	#DIV/0!	2.99	3.41
8	Total General Services	27.74	-	-	#DIV/0!	-	-	#DIV/0!	22.09	24.39	#DIV/0!	22.09	24.39
10	Nursing & Medical Records	38.99	-	-	#DIV/0!	-	-	#DIV/0!	40.68	42.79	#DIV/0!	40.68	42.79
10A	Therapy	3.61	-	-	#DIV/0!	-	-	#DIV/0!	1.85	1.90	#DIV/0!	1.85	1.90
11	Activities	1.42	-	-	#DIV/0!	-	-	#DIV/0!	1.88	2.12	#DIV/0!	1.88	2.12
12	Social Services	2.41	-	-	#DIV/0!	-	-	#DIV/0!	1.44	1.46	#DIV/0!	1.44	1.46
16	Total Health Care & Programs	48.13	-	-	#DIV/0!	-	-	#DIV/0!	47.55	50.19	#DIV/0!	47.55	50.19
17	Administration	6.62	-	-	#DIV/0!	-	-	#DIV/0!	3.39	3.49	#DIV/0!	3.39	3.49
19	Professional Services	1.73	-	-	#DIV/0!	-	-	#DIV/0!	0.98	1.00	#DIV/0!	0.98	1.00
21	Clerical & Gen. Office Expense	5.43	-	-	#DIV/0!	-	-	#DIV/0!	4.58	4.07	#DIV/0!	4.58	4.07
22	Employee Benefits & PR Taxes	10.56	-	-	#DIV/0!	-	-	#DIV/0!	9.63	10.11	#DIV/0!	9.63	10.11
24	Travel & Seminar	0.21	-	-	#DIV/0!	-	-	#DIV/0!	0.09	0.12	#DIV/0!	0.09	0.12
26	Insurance-Property, Liability & Malpractice	2.62	-	-	#DIV/0!	-	-	#DIV/0!	2.19	1.93	#DIV/0!	2.19	1.93
28	Total General Administrative	34.86	-	-	#DIV/0!	-	-	#DIV/0!	23.47	23.64	#DIV/0!	23.47	23.64
29	Total Operating Expenses	110.73	-	-	#DIV/0!	-	-	#DIV/0!	94.39	99.26	#DIV/0!	94.39	99.26
30	Depreciation	3.24	-	-	#DIV/0!	-	-	#DIV/0!	3.53	3.13	#DIV/0!	3.53	3.13
32	Interest	7.94	-	-	#DIV/0!	-	-	#DIV/0!	2.73	2.84	#DIV/0!	2.73	2.84
33	Real Estate Taxes	1.12	-	-	#DIV/0!	-	-	#DIV/0!	1.30	0.77	#DIV/0!	1.30	0.77
37	Total Ownership	12.71	-	-	#DIV/0!	-	-	#DIV/0!	11.44	9.19	#DIV/0!	11.44	9.19
	Total Operating and Ownership Cost	123.44	-	-	#DIV/0!	-	-	#DIV/0!	108.45	108.45	#DIV/0!	105.83	108.45

Notes:

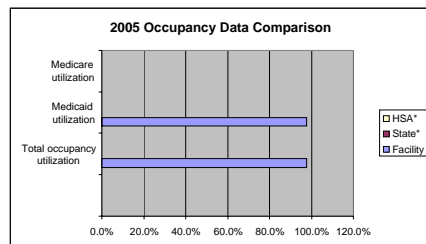
Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2001 & 2002 Median Cost Per Day, for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



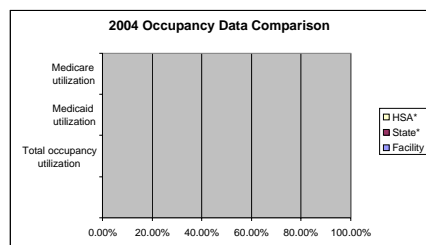
2005

	Your	State*	HSA*
	Facility		
Total occupancy utilization	97.61%	0.00%	0.00%
Medicaid utilization	97.61%	0.00%	0.00%
Medicare utilization	0.00%	0.00%	0.00%
Private pay percent utilization	#VALUE!	N/A	N/A
Capacity in Patient Days	21,900	N/A	N/A
Census days of service provided	21,377	N/A	N/A



2004

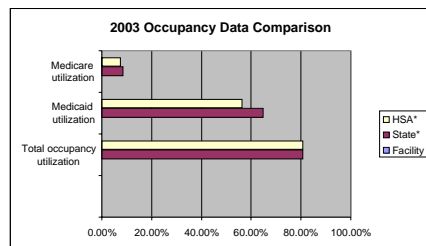
	Your	State*	HSA*
	Facility		
Total occupancy utilization	#DIV/0!	0.00%	0.00%
Medicaid utilization		0.00%	0.00%
Medicare utilization		0.00%	0.00%
Private pay percent utilization	N/A	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A



* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

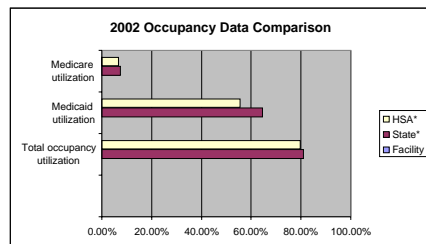
2003

	Your	State*	HSA*
	Facility		
Total occupancy utilization	#DIV/0!	80.80%	80.80%
Medicaid utilization		64.80%	56.40%
Medicare utilization		8.50%	7.50%
Private pay percent utilization	N/A	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A



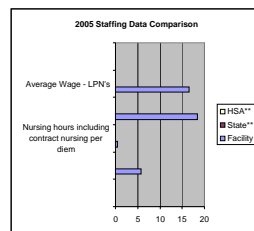
2002

	Your	State*	HSA*
	Facility		
Total occupancy utilization	#DIV/0!	80.90%	79.60%
Medicaid utilization		64.50%	55.50%
Medicare utilization		7.40%	6.80%
Private pay percent utilization	N/A	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A

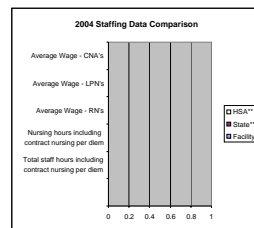


GENESIS HOUSE
Comparative Staffing Data
Year Ending 06/30/05
HSA 1

2005			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	5.71	0.00	0.00
Nursing hours including contract nursing per diem	0.41	0.00	0.00
Average Wage - RN's	18.42	0.00	0.00
Average Wage - LPN's	16.59	0.00	0.00
Average Wage - CNA's		0.00	0.00



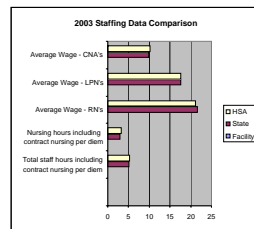
2004			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	0.00	0.00	
Nursing hours including contract nursing per diem	0.00	0.00	
Average Wage - RN's	0.00	0.00	
Average Wage - LPN's	0.00	0.00	
Average Wage - CNA's	0.00	0.00	



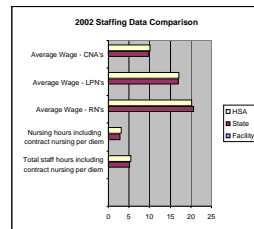
** State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

GENESIS HOUSE
Comparative Staffing Data
Year Ending 06/30/05
HSA 1

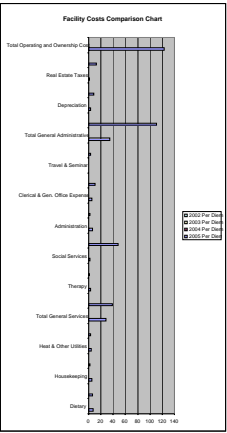
2003			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.10	5.30	
Nursing hours including contract nursing per diem	2.90	3.20	
Average Wage - RN's	21.56	21.14	
Average Wage - LPN's	17.64	17.65	
Average Wage - CNA's	9.91	10.11	



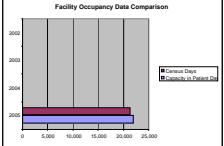
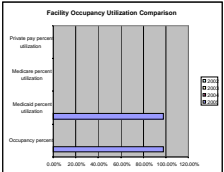
2002			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.20	5.50	
Nursing hours including contract nursing per diem	2.80	3.10	
Average Wage - RN's	20.69	20.12	
Average Wage - LPN's	16.89	17.04	
Average Wage - CNA's	9.73	10.05	



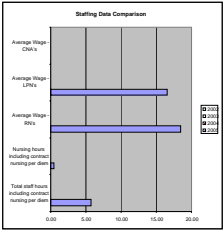
Cost Report Line	Account	Year 2004	Year 2005	Year 2006	Year 2007
		Facility	Facility	Facility	Facility
		2004	2005	2006	2007
		Per Bed	Per Bed	Per Bed	Per Bed
1	Energy	7.06	4500/01	4500/01	4500/01
2	Food Purchase	6.23	4500/01	4500/01	4500/01
3	Housekeeping	4.74	4500/01	4500/01	4500/01
4	Laundry	1.06	4500/01	4500/01	4500/01
5	Heat & Other Utilities	4.25	4500/01	4500/01	4500/01
6	Maintenance	3.02	4500/01	4500/01	4500/01
8	Total General Services	27.34	4500/01	4500/01	4500/01
10	Nursing & Medical Records	38.94	4500/01	4500/01	4500/01
10A	Therapy	3.42	4500/01	4500/01	4500/01
11	Activities	1.42	4500/01	4500/01	4500/01
12	Social Services	2.41	4500/01	4500/01	4500/01
16	Total Health Care & Programs	48.13	4500/01	4500/01	4500/01
17	Administration	6.42	4500/01	4500/01	4500/01
19	Professional Services	1.73	4500/01	4500/01	4500/01
21	Child & Gen. Office Expense	5.43	4500/01	4500/01	4500/01
22	Employee Benefits & FR Taxes	69.76	4500/01	4500/01	4500/01
24	Travel & Lodging	6.23	4500/01	4500/01	4500/01
26	Insurance-Property, Liability & Malpractice	2.42	4500/01	4500/01	4500/01
28	Total General Administration	94.86	4500/01	4500/01	4500/01
29	Total Operating Expenses	146.73	4500/01	4500/01	4500/01
30	Depreciation	3.24	4500/01	4500/01	4500/01
32	Interest	7.94	4500/01	4500/01	4500/01
33	Real Estate Taxes	1.12	4500/01	4500/01	4500/01
37	Total Ownership	12.70	4500/01	4500/01	4500/01
Total Operating and Ownership Cost		159.43	4500/01	4500/01	4500/01



	Facility 2004	Facility 2005	Facility 2006	Facility 2007
Occupancy percent	97.61%	95.00%	95.00%	95.00%
Medicare percent utilization	97.61%	0.00%	0.00%	0.00%
Medicaid percent utilization	0.00%	0.00%	0.00%	0.00%
Private pay percent utilization	95.00%	0.00%	0.00%	0.00%
Capacity in Patient Days	21,000	0	0	0
Current Days	21,207	0	0	0



	Facility 2004	Facility 2005	Facility 2006	Facility 2007
Total staff hours including contract nursing per day	0.71	0.00	0.00	0.00
Nursing hours including contract nursing per day	0.60	0.00	0.00	0.00
Average Wage- RN's	18.40	0.00	0.00	0.00
Average Wage- LPN's	16.00	0.00	0.00	0.00
Average Wage- CNAs	0.00	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjustments	Adjusted Total
1. Dietary	111,984	22,040	6,720	140,744	0	140,744	0	140,744
2. Food Purchase	0	114,829	0	114,829	0	114,829	(14,312)	100,517
3. Housekeeping	67,015	9,015	0	76,030	0	76,030	0	76,030
4. Laundry	37,829	9,541	0	47,370	0	47,370	0	47,370
5. Heat and Other Utilities	0	0	53,986	53,986	0	53,986	0	53,986
6. Maintenance	44,182	14,329	40,182	98,693	0	98,693	785	99,478
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	261,010	169,754	100,888	531,652	0	531,652	(13,527)	518,125
9. Medical Director	0	0	24,000	24,000	0	24,000	0	24,000
10. Nursing & Medical Records	758,881	22,136	59,174	840,191	0	840,191	0	840,191
10a. Therapy	0	0	4,871	4,871	0	4,871	0	4,871
11. Activities	50,394	3,845	2,676	56,915	0	56,915	0	56,915
12. Social Services	2,272	0	2,109	4,381	0	4,381	0	4,381
13. Nurse Aide Training	44,482	939	0	45,421	0	45,421	0	45,421
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	856,029	26,920	92,830	975,779	0	975,779	0	975,779
17. Administrative	345,803	0	0	345,803	0	345,803	0	345,803
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	45,792	45,792	0	45,792	(120)	45,672
20. Fees, Subscriptions & Promotion	0	0	4,356	4,356	0	4,356	1,322	5,678
21. Clerical & General Office	59,230	2,578	17,604	79,412	0	79,412	(1,387)	78,025
22. Employee Benefits & Payroll	0	0	193,698	193,698	0	193,698	14,312	208,010
23. Inservice Training & Education	0	0	3,168	3,168	0	3,168	0	3,168
24. Travel and Seminar	0	0	6,408	6,408	0	6,408	0	6,408
25. Other Admin. Staff Trans	0	0	13,001	13,001	0	13,001	0	13,001
26. Insurance-Prop.Liab.Malpractice	0	0	39,214	39,214	0	39,214	0	39,214
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	405,033	2,578	323,241	730,852	0	730,852	14,127	744,979
29. Total General Administrative	1,522,072	199,252	516,959	2,238,283	0	2,238,283	600	2,238,883
30. Depreciation	0	0	38,113	38,113	0	38,113	14,755	52,868
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	58,625	58,625	0	58,625	(28,139)	30,486
33. Real Estate	0	0	0	0	0	0	19,560	19,560
34. Rent - Facility & Grounds	0	0	240,000	240,000	0	240,000	(240,000)	0
35. Rent - Equipment & Vehicles	0	0	41,660	41,660	0	41,660	0	41,660
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	378,398	378,398	0	378,398	(233,824)	144,574
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	0	3,485	3,485	0	3,485	0	3,485
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42. Provider Participation	0	0	173,340	173,340	0	173,340	0	173,340
43. Other (specify):*	0	0	937,408	937,408	0	937,408	(937,408)	0
44. Total Special Cost Ce	0	0	1,114,233	1,114,233	0	1,114,233	(937,408)	176,825
45. Grand Total	1,522,072	199,252	2,009,590	3,730,914	0	3,730,914	(1,170,632)	2,560,282

	After	
	Operating	Consolidation
General Service Cost Center		
1. Cash on hand and in banks	171,225	235,304
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Receivable	583,882	583,882
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	33,513	33,513
7. Other Prepaid Expenses	175	175
8. Accounts Receivable-Owner/Related Party	248,420	294,622
9. Other (specify):	602,202	602,202
10. Total current assets	1,639,417	1,749,698
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	122,310
14. Buildings, at Historical Cost	0	440,888
15. Leasehold Improvements, Historical Cost	204,388	422,985
16. Equipment, at Historical Cost	193,007	214,248
17. Accumulated Depreciation (book methods)	-239,842	-348,894
18. Deferred Charges	0	1,179
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	8,302	8,302
23. other (specify):	0	0
24. Total Long-Term Assets	165,855	861,018
25. Total Assets	1,805,272	2,610,716
CURRENT LIABILITIES		
26. Accounts Payable	33,674	33,674
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	337,198	341,198
30. Accrued Salaries Payable	87,794	87,794
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	16,364	19,530
33. Accrued Interest Payable	0	1,541
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	0	0
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	475,030	483,737
LONG TERM LIABILITES		
39. Long-Term Notes Payable	21,245	21,245
40. Mortgage Payable	0	219,411
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	0
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	21,245	240,656
46. Total Liabilities	496,275	724,393
47. Total Equity	1,308,997	1,886,323
48. Total Liabilities and Equity	1,805,272	2,610,716

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	3,851,729
2. Discounts and Allowances for all Levels	0
Subtotal - Inpatient Care	3,851,729
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	0
7. Oxygen	0
Subtotal - Ancillary Revenue	-
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	48,034
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	0
14. Non-Patient Meals	0
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	0
18. Sale of Supplies to Non-Patients	0
19. Laboratory	0
20. Radiology and X-Ray	0
21. Other Medical Services	1,032
22. Laundry	0
Subtotal - Other Operating Revenue	49,066
24. Contributions	0
25. Interest and Other Investments Income	40,319
Subtotal - Non-Operating Revenue	40,319
27. Other Revenue (specify):	101,790
28. Other Revenue (specify):	0
Subtotal - Other Revenue	101,790
30. Total Revenue	4,042,904
31. General Services	531,652
32. Health Care	975,779
33. General Administration	730,852
34. Ownership	378,398
35. Special Cost Centers	940,893
35. Provider Participation Fee	173,340
37. Other	0
40. Total Expenses	3,730,914
41. Income Before Income Taxes	311,990
42. Income Taxes	0
43. Net Income or Loss for the Year	311,990

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LTC Median Per Diem Cost by HSA - 2004 Cost Reports
2005 (Run June 1, 2004)

UN-INFLATED

[illegible]

2005 - Average Wage Data Table

[illegible]

2005 - Staffing and Occupancy Data

[illegible]

2004 Costs

2004
Census

Cost Report	
<u>Line</u>	<u>Description</u>
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	TOTAL HEALTH CARE & PROGRAMS
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
30	Depreciation
32	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST

LTC Median Per Diem Cost by HSA - 2004 Cost Reports
2004 (Run June 1, 2004)

UN-INFLATED

[illegible]

	2004 Costs	2004 Census
Cost Report		
<u>Line</u>	<u>Description</u>	
1	Dietary	
2	Food Purchase	
3	Housekeeping	
4	Laundry	
5	Heat & Other Utilities	
6	Maintenance	
8	TOTAL GENERAL SERVICES	
10	Nursing & Medical Records	
10A	Therapy	
11	Activities	
12	Social Services	
16	TOTAL HEALTH CARE & PROGRAMS	
17	Administration	
19	Professional Services	
21	Clerical & Gen. Office Expense	
22	Employee Benefits & PR Taxes	
24	Travel & Seminar	
26	Insurance-Property, liability & Malpractice	
28	TOTAL GENERAL ADMINISTRATIVE	
29	TOTAL OPERATING EXPENSES	
30	Depreciation	
32	Interest	
33	Real Estate Taxes	
37	TOTAL OWNERSHIP	
	TOTAL OPERATING & OWNERSHIP COST	

2004 - Average Wage Data Table

[illegible]

2004 - Staffing and Occupancy Data

[illegible]

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2003 Cost Reports
2003 (Run June 1, 2004)

UN-INFLATED

Cost Report		State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA		
<u>Line</u>	<u>Description</u>		1	2	3	4	5	6	7	8	9	10	11		<u>10th %</u>	<u>90th %</u>
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70		4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11		3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61		2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13		0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95		2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82		1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73		17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15		27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24		-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54		1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27		0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49		32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17		1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77		0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25		2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08		6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07		-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61		0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93		16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71		69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38		1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50		-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11		-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39		3.76	23.58
	TOTAL OPERATING & OWNERSHIP COST	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10		73.16	166.14

2003
Census

2003 Costs

Cost Report		State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA			
<u>Line</u>	<u>Description</u>		1	2	3	4	5	6	7	8	9	10	11		<u>10th %</u>	<u>90th %</u>
1	Dietary															
2	Food Purchase															
3	Housekeeping															
4	Laundry															
5	Heat & Other Utilities															
6	Maintenance															
8	TOTAL GENERAL SERVICES															
10	Nursing & Medical Records															
10A	Therapy															
11	Activities															
12	Social Services															
16	TOTAL HEALTH CARE & PROGRAMS															
17	Administration															
19	Professional Services															
21	Clerical & Gen. Office Expense															
22	Employee Benefits & PR Taxes															
24	Travel & Seminar															
26	Insurance-Property, liability & Malpractice															
28	TOTAL GENERAL ADMINISTRATIVE															
29	TOTAL OPERATING EXPENSES															
30	Depreciation															
32	Interest															
33	Real Estate Taxes															
37	TOTAL OWNERSHIP															
	TOTAL OPERATING & OWNERSHIP COST															

2003 - Average Wage Data Table

	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
		1	2	3	4	5	6	7	8	9	10	11	
Total staff hours including contract nurses per diem	5.10	5.30	5.30	5.00	5.30	5.10	4.90	4.90	4.90	5.10	5.30	5.30	
Nursing hours including contract nurses per diem	2.90	3.20	3.10	3.10	3.10	3.00	2.70	2.70	2.70	3.00	3.20	3.10	
RN	21.56	21.14	19.99	18.79	19.99	16.66	24.55	24.55	24.55	22.85	21.14	20.33	
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65	16.45	
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	10.11	9.76	
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67	24.62	
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67	22.50	

2003 - Staffing and Occupancy Data

	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
		1	2	3	4	5	6	7	8	9	10	11	
Average Occupancy	80.80%	80.80%	80.60%	79.90%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%	77.30%	
Medicaid Utilization	64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	70.00%	64.30%	56.40%	59.30%	
Medicare Utilization	8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.10%	9.10%	9.10%	9.30%	7.50%	8.00%	

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2002 Cost Reports
2002 (Run June 1, 2004)

UN-INFLATED

Cost Report	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
Line	Description	1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	4.13	3.89	3.84	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.10	2.12	1.60	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.32	1.46	1.32	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.39	3.20	3.49	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	5.75	4.19	4.07	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.03	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.40	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	1.29	0.77	1.03	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	70.70	163.08

Cost Report	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
Line	Description	1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	4.13	3.89	3.84	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.10	2.12	1.60	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.32	1.46	1.32	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.39	3.20	3.49	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	5.75	4.19	4.07	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.03	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.40	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	1.29	0.77	1.03	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	70.70	163.08

2002 - Average Wage Data Table

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
Line	1	2	3	4	5	6	7	8	9	10	11	
Total staff hours including contract nursing per diem	5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	4.90	5.50	5.30	
Nursing hours including contract nurses per diem	2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	3.10	3.00	
RN	20.69	20.12	19.18	18.37	19.18	16.06	23.49	23.49	23.49	21.31	20.12	19.45
LPN	16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	17.04	15.69
CNA	9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	10.05	9.62
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.86	24.75	23.68
ADON	23.27	21.44	20.51	18.93	20.51	17.26	26.34	26.34	26.34	24.33	21.44	21.27

2002 - Staffing and Occupancy Data

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
Line	1	2	3	4	5	6	7	8	9	10	11	
Average Occupancy	80.90%	79.60%	81.90%	80.30%	81.90%	75.30%	82.20%	82.20%	82.20%	82.00%	79.60%	76.60%
Medicaid Utilization	64.50%	55.50%	56.10%	58.50%	56.10%	63.30%	69.90%	69.90%	69.90%	66.70%	55.50%	60.90%
Medicare Utilization	7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	7.70%	8.20%	6.80%	7.00%